

Washington Office of Insurance Commissioner

Required Filings

for the
2003 Annual Statement and
2004 Quarterly Statements

Life, Accident and Health Insurers

Please read the OIC 2004 Electronic Submission Directive before reading this document.

If the due date falls on a Saturday, Sunday or legal holiday, the due date becomes the next business day.

Electronic Filings:

Item	File With		ZIP Filings	Due Date
	OIC	NAIC		
E 1	Yes	Yes	Annual Statement Electronic Filing and March .PDF filing	2/29/2004
E 2	Yes	Yes	Separate Accounts Electronic Filing and .PDF filing	2/29/2004
E 3	Foreign No Domestic Yes	No	Supplemental Compensation Exhibit .PDF Filing	2/29/2004
E 4	No	Yes	Risk-Based Capital Electronic Filing	2/29/2004
E 5	Foreign No Domestic Yes	No	Risk-Based Capital .PDF Filing	2/29/2004
E 6	Yes	Yes	Supplemental Electronic Filing and .PDF filing	4/1/2004
E 7	Foreign No Domestic Yes	Yes	Quarterly Statement Electronic Filing and .PDF filing	5/15, 8/14, 11/14/2004
E 8	Yes	Yes	June .PDF Filing (audited financial statements)	6/1/2004
E 9	Yes	No	Accountants Letter of Qualifications .PDF Filing	6/1/2004
E 10	Yes	No	Report of Significant Deficiencies in Internal Controls .PDF Filing	6/1/2004

Paper Filings:

Item	File With		Filing	Due Date
	OIC	NAIC		
P 1	Yes	No	Company's Designation of 2003 Independent CPA	12/31/2003
P 2	Yes	No	Accountant's Awareness letter	12/31/2003
P 3	No	Yes	Annual Statement and all March supplements	2/29/2004
P 4	No	Yes	Separate Accounts Annual Statement	2/29/2004
P 5	No	Yes	Risk-Based Capital Report	2/29/2004
P 6	No	Yes	Supplemental Statement (all April supplements)	4/1/2004
P 7	No	Yes	Audited Financial Statements	6/1/2004
P 8	No	Yes	Quarterly Financial Statement and all supplements	5/15, 8/14, 11/14/2004
P 9	Yes	No	Signature pages	same as electronic filing
P 10	Yes	No	WSHIP assessment report	2/29/2004

Life, Accident and Health Insurers

Notes and Instructions

Washington

**2003 Annual Statement and
2004 Quarterly Statements**

NOTES AND INSTRUCTIONS (APPLY TO ALL FILINGS)			
A	Questions on filing:		360-725-7200, AnnRptProc@oic.wa.gov
B	Electronic Filing Address:		ftp ftp.oic.wa.gov Same FTP password as 2003.
	Paper Filing Address:	U.S. Mail Delivery	Attention: Company Supervision Division PO Box 40259, Olympia, WA 98504-0259 Attention: Company Supervision Division 5000 Capitol Boulevard SE, Tumwater, WA 98501
C	Filing Fees:		Included on the Premium Tax form.
D	Premium Tax Payments:		E-Tax contact person: Beverly Dyal 360-725-7032 or BevD@oic.wa.gov
E	Paper Filings:		U.S. Mail: U.S. Postal Service postmark no later than the indicated due date. Delivery Service: Filings must be physically in the possession of the delivery service no later than the indicated due date.
F	Late Filings:		The commissioner may suspend or revoke the certificate of authority.
G	Signatures:		Domestic: Original, except the CPA-supplied documents. Foreign: Reproduction of original signatures or facsimiles allowable.
H	Signature/Notarization/Certification:		Jurat: At least two of the required officers must sign. Notary digital signature also required if using digital signatures on NAIC financial statements.
I	Amended Filings:		Must file—follow the NAIC instructions and SSAP No. 3.
J	Exceptions from normal filings:		All: Written requests required. Address to Dennis Edward Julnes, Chief Financial Analyst. State the cause in sufficient detail. For time extensions, state the date the reporting entity will file. May email to DennisJ@oic.wa.gov or fax to 360-586-2022. Foreign: Must also supply a copy of any exemption or extension approval from the state of domicile.
K	Bar Codes:		NAIC bar codes required on any paper signature pages that have a NAIC document identifier code.
L	NAIC Affidavit of Filing and Financial Statement Attestation:		Not accepted.
M	NONE Filings:		Washington allows consecutive “none” pages on one page.
N	Filings new, discontinued or modified materially since last year:		1. All insurers authorized for disability must complete a WSHIP assessment form. 2. Optional Jurat Page discontinued.
O	WSHIP Assessment Report		The report will be available on http://www.insurance.wa.gov .

Life, Accident and Health Insurers

General Instructions

Washington

2003 Annual Statement and 2004 Quarterly Statements

Required Electronic Filings:

February 29

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions exempt* printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules, state pages and supplements due March 1.

The **Separate Accounts Electronic Filing** includes the separate accounts annual statement and investment schedule detail. The **Separate Accounts .PDF Filing** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The **Supplemental Compensation Exhibit PDF Filing** is a .pdf file for the Supplemental Compensation Exhibit. **Only Washington domestics file this.**

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is a .pdf file for the RBC report. **Only Washington domestics file this.**

April 1

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplement .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

May 15, August 14 and November 14

The **Quarterly Electronic Filing** includes the quarterly statement data.

The **Quarterly .PDF Filing** is the .pdf for quarterly statement data.

June 1

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements. **If your domestic regulator exempts your company, you will need to notify us in writing by the due date.**

The **Accountant's Letter of Qualifications .PDF filing** is a .pdf file of the accountant's letter of qualifications.

The **Report of Significant Deficiencies in Internal Controls .PDF filing** is a .pdf file of the report. Insurers must file this report if the accountant issues a report, even if the report says the accountant did not find any deficiencies.

Required Paper Filings:

The **Designation of Independent CPA** is a letter from the insurer registering the CPA or accounting firm it designates for the audited financial statements. Insurers must register **every year**.

The **Accountant's Awareness Letter** is a letter from the designated CPA or accounting firm that it is aware of the provisions of the insurance code and the rules and regulations. We require this letter **every year**.

The **Signature Pages** are for companies that do not use legally binding digital signatures on the pages that require signatures. Please see Washington Administrative Code (WAC) 284-07-050(4)(d), WAC 284-07-060(2)(c) and WAC 284-07-100(6).

The **WSHIP Notice of Assessment Report** is a required filing for all insurers with a disability certificate of authority. Print the report from the OIC web site and mail to the address on the form.